

## RETURNS IN E-COMMERCE AS A VALUE FOR CUSTOMERS FROM DIFFERENT PERSPECTIVES

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### *Abstract*

E-commerce is one of the most dynamic and important sectors of the economy as well as one of the main factors leading to greater competitiveness. The dynamic development of e-commerce is driven by rapidly expanding Internet access, but also by growing mobility and popularity of portable devices, via which customers order goods and services at a convenient time and place more and more frequently. They do not only order things, but, more and more often, everyday products to which they want to have very fast access. If products do not meet their expectations, they want to return them. Returns in e-commerce should be seamless and leave a good experience. Thanks to that, they could add some new value for customers. If online sellers take returns seriously, they can gain a competitive advantage in the form of greater customer satisfaction and loyalty. The subject of value for customers in e-commerce is a relatively new research area (Francis et al., 2014). Most of the studies conducted so far have focused on customer-seller relations, excluding the role and participation of other entities involved in the process of value creation for the customer (Bakker et al., 2008). The first aim of the article is to present the results of research on value for customers in e-commerce returns from the different perspectives of: customers, online sellers, suppliers and complementors. The second objective is to determine the impact of returns on customer satisfaction and loyalty and, consequently, on consumer spending and business performance. The research evaluated the significance of factors evoked by different entities that create value for the customer, using empirical research, on a sample of 800 respondents.

**Key words:** e-commerce, returns, value for customer, satisfaction, loyalty

### 1. INTRODUCTION

Supply chains, i.e. the flow of goods from a supplier to a customer, are given a lot of attention. They most often concern one-way flows, e.g. from a manufacturer to the final customer, through various intermediaries. In the case of return logistics, the opposite direction of product movement occurs. The problem is that such products do not return through the exact same entities that they have already passed through. In other words, redistribution channels rarely coincide with distribution channels. It is

also problematic to plan and forecast such returns in the supply chain (Mollenkopf et al., 2007; Srivastava & Srivastava, 2006).

Return logistics in traditional trade is an area which, contrary to appearances, is quite broad. It does not only include sustainable waste management, but also management of returns of goods resulting from damage, wear and tear, defects or surpluses. Some of these returned goods are disposed of and some are repaired or reused. Each of these processes is complex and requires a lot of experience.

In e-commerce, there is another type of return that is not always found in traditional trade. This is the so-called consumer return (XiaoYan et al., 2012). In the case of online purchases, the customer has the right to withdraw from the contract without giving any reason, and return the product ordered. This type of return in e-commerce is the most common one, and has been the focus of this study.

There are two goals of this paper. The first one is to present the perception of returns from the perspective of the customer, seller, product supplier and service provider supporting e-commerce (complementors). Another objective is to determine the impact of returns on customer satisfaction and loyalty and, consequently, on consumer spending and business performance.

For the purpose of this article, research was conducted using the methods of direct observation and secondary source analysis. Additionally, results of empirical research carried out separately in the group of customers, sellers, suppliers of goods and service providers supporting e-commerce in Poland were applied.

## **2. RETURNS IN E-COMMERCE**

The right to return in e-commerce in Poland results from the Act on Consumer Rights. A person who has concluded a distance or off-premises contract may withdraw from it within 14 days without giving any reason. It is noteworthy that not all customers are entitled to return goods without giving reasons. Only consumers have such a right. In the case of a purchase of goods by a company, the online retailer does not have to accept such a return. Some companies, however, meet such needs and offer the possibility of returns to companies. Thanks to this, they stand out on the market and build their competitive advantage.

Increasingly, especially in the clothing and footwear industry, retailers are extending this statutory return period to 30 or even 100 days. An example of the former is the Eobuwie shop and the latter may be represented by the Zalando shop. At the same time, they offer free returns. Research shows that the longer return terms make customers feel safer and freer. However, this does not mean that customers take advantage of this privilege. 84% of shoppers do not use the extended return period (Klich, 2017).

Internet shopping, as opposed to shopping in stationary stores, is connected with convenience, but also with the impossibility to check goods before buying them. Customers cannot check them organoleptically, so returns at online shops are more frequent than in stationary shops. A study by the Chamber of Electronic Commerce (2016) shows that 40% of the returns are due to a different size of the product than the customer expected. It is therefore important to have a precise description of the sizes

including the length, width and height of individual items, or exact parameters of equipment, e.g. electronics. It is also advisable to present accurate photos without unnecessary retouch, and three-dimensional visualizations. Thanks to this, the customer gets more information and can check if the product fits him, and the seller can thus reduce the number of returns (Powers & Jack, 2015).

Returns are not pleasant for customers. They take extra time, and customers often have to pay for them. Besides, the situation can be stressful for some people - especially for those who do it for the first time. They do not always know where or how to report a return, how to prepare and pack the shipment, how to order a courier or where to bring the shipment. They are not sure if the return will be free, if and when they will receive the money. So the return should be made easier for the customer. Most often, the customer will make a return because of the goods, not because of the salesperson himself/herself. If the customer has decided to return the goods, she/he will do so regardless of the conditions. If the process is cumbersome, it can cause additional frustration. A very simple return procedure can leave the customer with a positive experience that will make them want to return to the same seller. Therefore, it is important to have an interactive return form and easy email or phone contact with customers. Unfortunately, a large number of sellers still have very unfriendly return forms in the PDF format, which are very cumbersome to fill in.

In return logistics of e-commerce, delivery is the biggest problem and the most expensive process at the same time. In the case of low-value products, some customers do not exercise their right to withdraw, especially when they have to pay for the shipment. If shops always covered all costs, customers would probably order more goods eagerly. Returns are often only seen as additional costs by shops. This is understandable because apart from the costs of delivery to the customer, additional activities have to be taken into account – detailed quality control of the goods, reimbursement, preparation of sales documents and other processes similar to those that are carried out during the receipt of goods from a supplier (Bernon et al., 2016).

### **3. E-COMMERCE ENTITIES INVOLVED IN RETURNS**

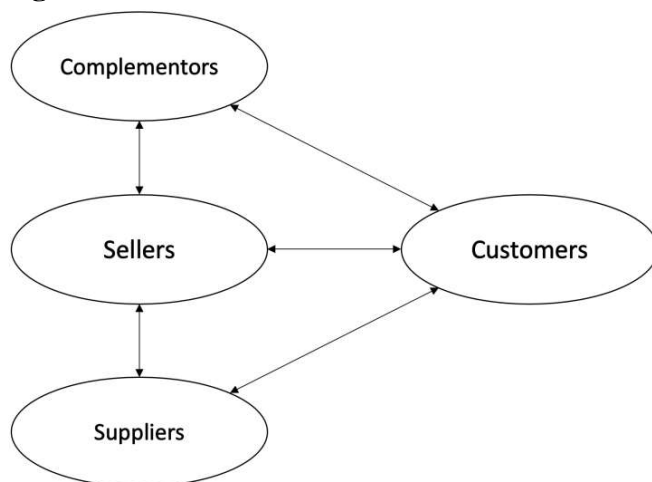
Sellers are directly responsible for returns in e-commerce, because customers buy goods from them. Almost any person who has access to the Internet and financial resources can be a customer. On the other hand, sellers are mostly companies that have their own online stores or cooperate with other intermediaries such as: marketplaces, auction or group sales platforms. However, there are other types of entities that have a direct or indirect impact on how a return proceeds. These are both suppliers of goods sold through the Internet and providers of services supporting (complementary to) e-commerce. The former have a significant impact on returns, because in addition to supplying the goods themselves, they prepare detailed product descriptions, photos and instructional videos. They also design the packaging that must be durable during transport and handling. Providers of services supporting e-commerce (complementors) are a special group. These are companies that provide value (usually by means of additional services) to the customer, which sellers or suppliers of goods are not able to create. The key ones include: logistics service

providers and courier companies (Bask, Lipponen & Tinnilä 2012), marketplaces, financial service providers (e.g. of electronic payments), marketing service providers (e.g. website positioning and search engine optimisation companies).

The following considerations cover all these types of entities. This is a completely new approach. Until now, in empirical studies of e-commerce (including returns), only one type of entities has been analysed - most often sellers or customers. Usually, authors do not take these two stakeholder groups into account at the same time. Entities that are not always directly involved in the sale of products, i.e. the aforementioned suppliers of goods and supporting services, are not taken into account, either. In such an approach, the issue of returns cannot be captured from several perspectives.

This study was designed to change this approach and include a survey of e-commerce returns – simultaneously from the perspective of the customer, the seller, the supplier of goods and the complementors (supplier of the supporting services) (Nalebuff & Brandenburger 1996). The research assumed that the respondent was to look at returns through the final customer’s “eyes”, regardless of their role in e-commerce. The questions addressed to each of these groups were therefore about how customers perceived the issue of returns (see Figure 1). The main reason of this was that the central point of the e-commerce system is the customer who ultimately evaluates the value and converts it into a monetary equivalent for the other network members (Kawa & Światowiec-Szczepańska, 2018).

**Figure 1.** E-commerce entities involved in returns



Source: own elaboration

#### 4. RESEARCH METHODOLOGY

CATI (computer-assisted telephone interview) was selected as a technique of information collection, which had been preceded by FGIs (focus group interviews). The research with the use of qualitative methods was aimed at a preliminary analysis of the problems of returns and providing information necessary for the proper organization of the research by the quantitative method, including, most importantly, the design of a measuring instrument (Kawa & Światowiec-Szczepańska, 2019).

A structured questionnaire was used for the survey. In addition to questions about the availability of products, delivery time and form, information about the status of the order, questions were asked about returns, which are one of the key elements of the logistics value in e-commerce. In particular, they covered the following aspects possibly offered by the online retailers: free return of goods, a simple return procedure, returnable packaging, the possibility to return used goods and to return goods after the statutory 14-day limit.

Apart from the issues related to returns, the respondents were asked about customer satisfaction with the purchases made and their loyalty to the online sellers. Additionally, all the companies had to compare their performance (financial and non-financial) with that of their direct competitors. These replies can be used to investigate the impact of returns on customer satisfaction and loyalty and the performance of the sellers, product suppliers and complementors. The customers, in turn, were asked about their spending on purchases via the Internet.

The database of companies operating in e-commerce, suppliers and customers in Poland was used as the sample. It included, inter alia, data from the Regon database kept by the Central Statistical Office in Poland and Polish commercial databases, such as DBMS, Bisnode. Approximately 10 thousand respondents took part. In all four general populations, non-random purposeful sampling was applied. The sample was selected from those entities that had relevant experience in selling (e-tailers) or purchasing (customers) products via the Internet, cooperating with online sellers (suppliers and complementors).

The research was conducted between November 2017 and May 2018 by an external entity – a research and expert agency with extensive experience in empirical research. In total, 800 correctly completed questionnaires were received (200 records in each group – customers, sellers, suppliers, and complementors) (Kawa & Światowiec-Szczepańska, 2019).

## **5. PERCEPTION OF RETURNS IN E-COMMERCE FROM DIFFERENT PERSPECTIVES**

The subsequent parts of this section present the results of the surveys for the individual groups of the respondents, i.e. customers, online sellers, suppliers and complementors. These different perspectives are presented to show the common elements and differences in the perception of returns, in particular in the customer's expectations and the seller's, product supplier's and complementor's opinion about them.

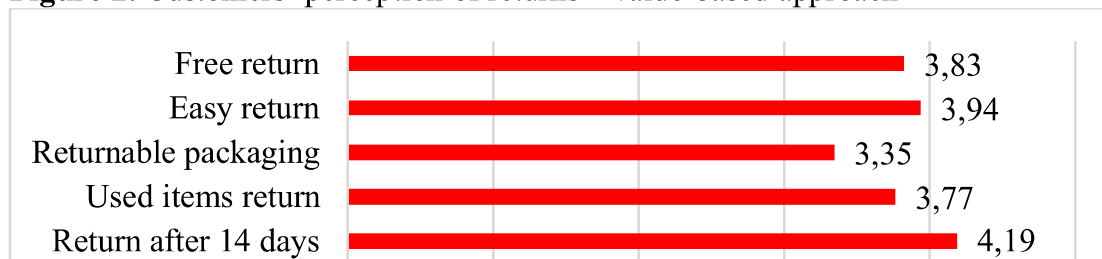
### **5.1. Customer's perspective**

The customers' perspective is most important, because they buy the goods and then they return part of them. The respondents were asked to evaluate each of the listed factors (facilities) associated with returns, offered by sellers, i.e. free return, easy return, returnable packaging, return of used items and return after 14 days. For the statements related to these factors, they were supposed to use a five-point Likert

scale from 1 to 5, where 1 meant "I strongly disagree" and 5 meant "I strongly agree". Figure 2 shows the averaged research results in terms of value. Figure 3, in turn, shows the same results, but in percentage terms. Thanks to the second figure, it can be found out what the distribution of the individual answers was. A similar approach was adopted for the other groups of the respondents, i.e. Internet sellers, suppliers of goods and complementors.

The most important result of the survey in the group of the customers is that, contrary to appearances, free return is not most important for them (average score of 3.83 out of 5.00). The highest rating was given to the possibility of returning goods after the statutory 14 days (4.19). 78% of the customers agreed with the statement that they buy from such sellers who allow to return goods after 14 days. Although the customers return the goods earlier than that, the extended period is essential for them. This may be due to a need to create a 'safety valve' for themselves, which they may use if needed. Other factors such as easy return (3.94) and return of used items (3.77) were identified as quite important by the customers. Returnable packaging was least significant (3.35). For 31% of the customers, it was not important whether online retailers offered returnable packaging or not (Figure 2 and 3).

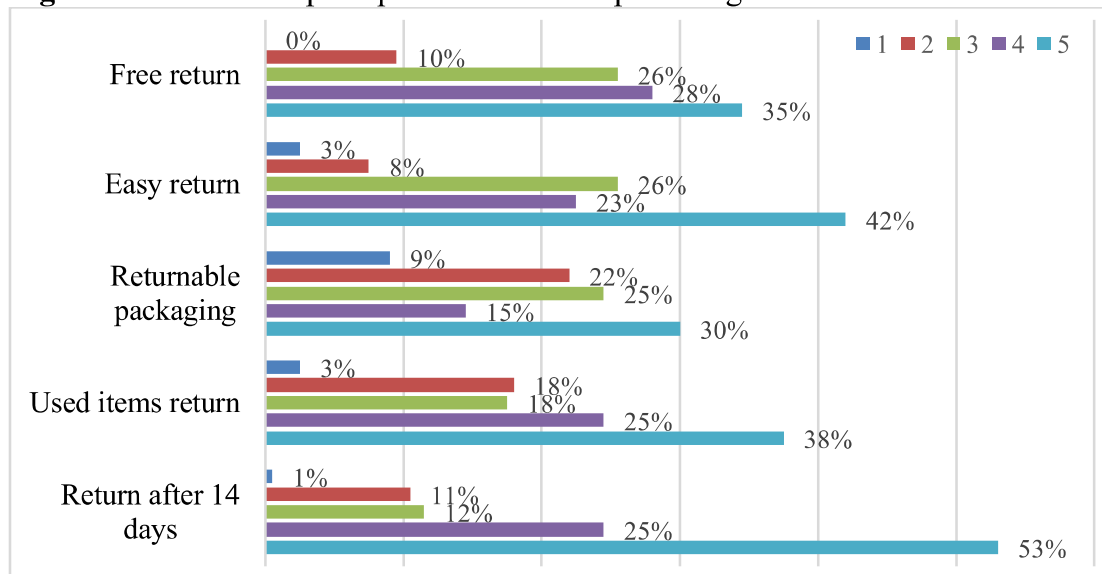
**Figure 2.** Customers' perception of returns – value-based approach



1 = strongly disagree to 5 = strongly agree

Source: own elaboration

**Figure 3.** Customers' perception of returns – percentage terms



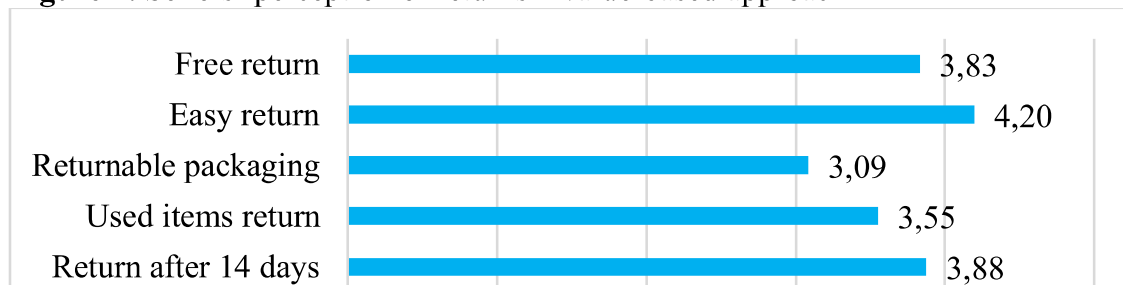
1 = strongly disagree to 5 = strongly agree

Source: own elaboration

## 5.2. Seller's perspective

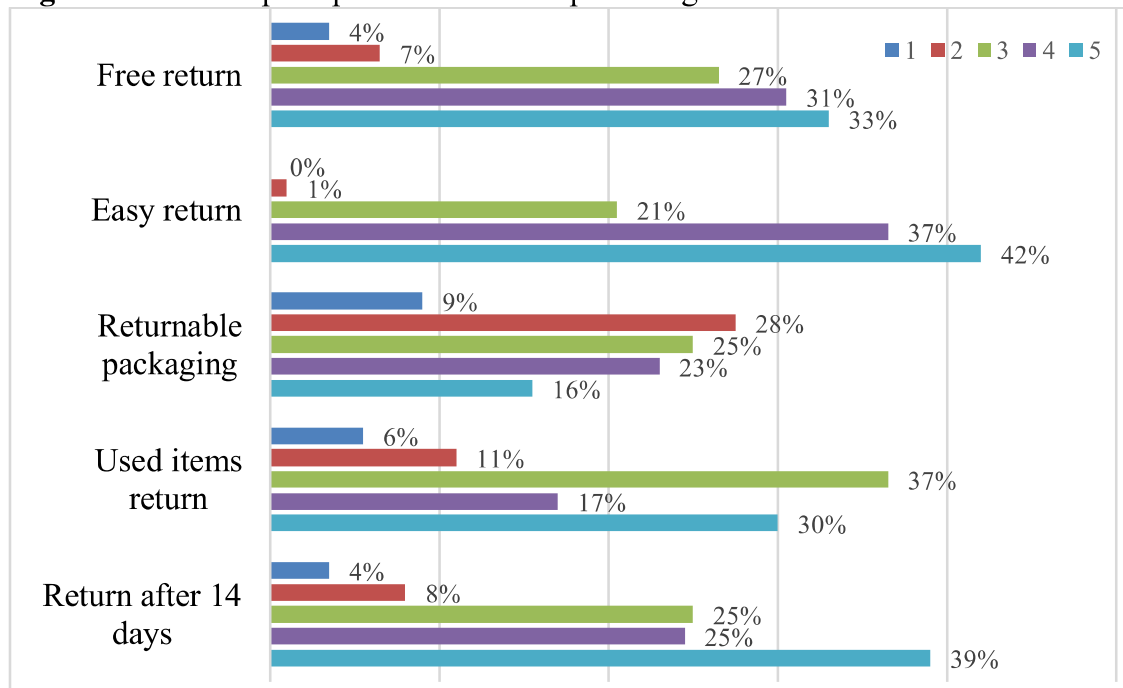
The sellers were asked to assess whether the customers bought from online shops that offered facilities for returning goods. The results of the research show that the sellers think differently from their customers. Most retailers agreed with the statement that online customers buy from such sellers whose return procedure is simple (79%). This factor was rated at 4.20 (Figure 4). Next came the possibility to return goods after the statutory 14 days (3.88) and free return (3.83). The latter was evaluated by the customers in the same way in terms of value. The return of used items (3.55) was indicated as quite important for customers in the sellers' opinion. As in the case of the customers, the retailers considered return packaging to be the least important for customers (3.35). 37% of the sellers denied that their customers bought from sellers who offered returnable packaging (Figure 5).

**Figure 4.** Sellers' perception of returns – value-based approach



1 = strongly disagree to 5 = strongly agree  
 Source: own elaboration

**Figure 5.** Sellers' perception of returns – percentage terms

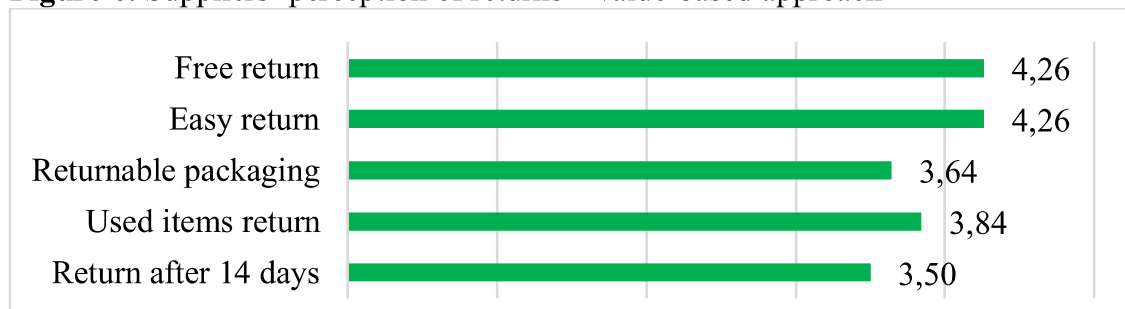


1 = strongly disagree to 5 = strongly agree  
 Source: own elaboration

### 5.3. Perspective of goods suppliers

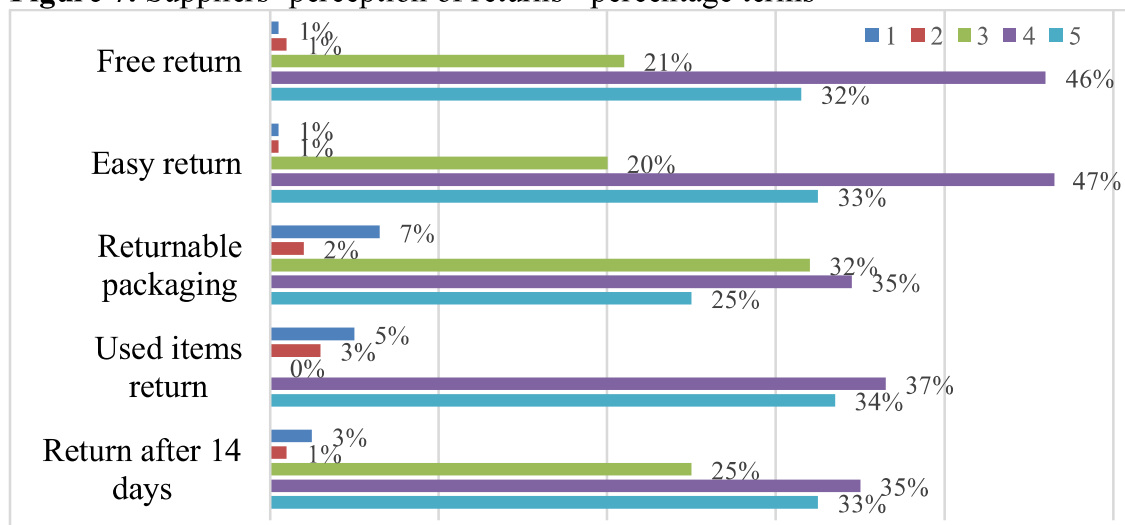
Similar to the sellers, the suppliers of goods assessed whether customers bought from online shops that offered facilities for returning goods. The perspective of the suppliers is a little different from that of the online shoppers. This may be due to the fact that the suppliers of goods are not in direct relations with final customers. However, the results of these surveys are very important for the suppliers, because they allow them to get to know customers' expectations and verify them against their own beliefs. All factors were rated quite high, at least at 3.5. Free return (4.26) and easy return (4.26) were rated very high by the suppliers of goods (Figure 6). 78% of the goods suppliers agreed with the statement that customers bought from online sellers who offered free return of products, and 80% said that a simple return procedure was important for customers (Figure 7). Return of used goods (3.84) and returnable packaging (3.64) were indicated as quite important for customers in the opinion of the suppliers of goods. The possibility to return after more than 14 days was the least important factor (3.56). This is a completely different perception than in the case of the customers for whom it is the most important aspect of returns.

**Figure 6.** Suppliers' perception of returns – value-based approach



1 = strongly disagree to 5 = strongly agree  
 Source: own elaboration

**Figure 7.** Suppliers' perception of returns - percentage terms



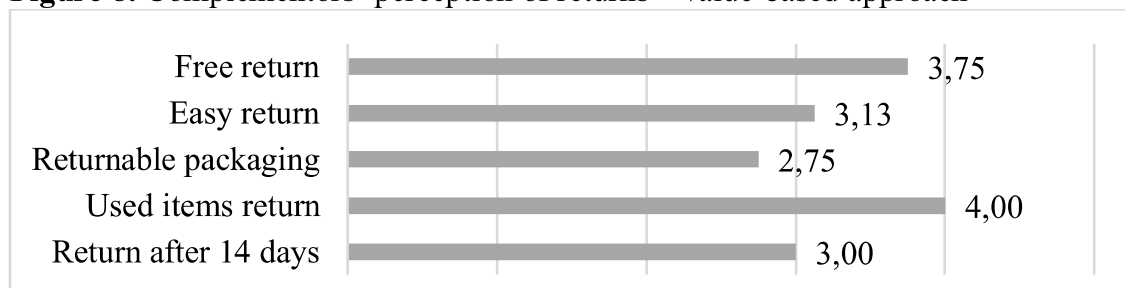
1 = strongly disagree to 5 = strongly agree  
 Source: own elaboration



#### 5.4. Complementor's perspective

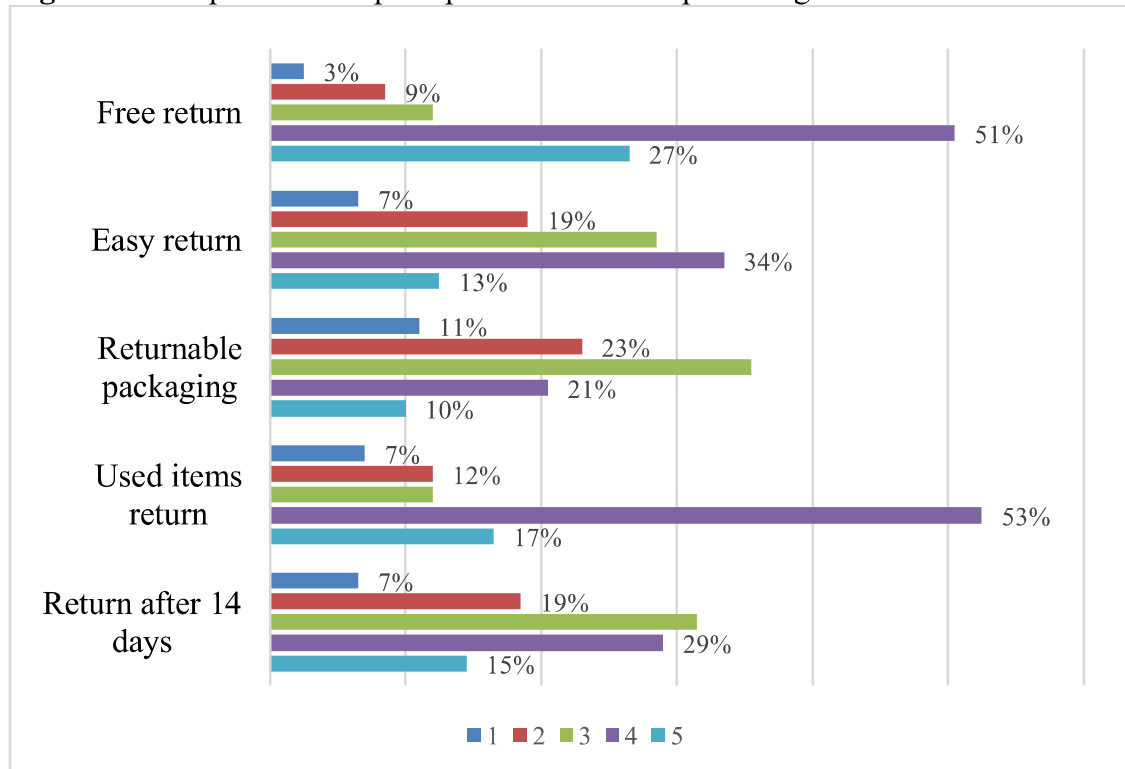
In the case of the complementors, the results of the research are completely different than in the case of the customers of online sellers. Apart from returning used items, all the other factors related to returns were rated below 4.00 (Figure 8). According to the complementors, customers buy from such online retailers who offer return of used products (4.00). 70% of the service providers agreed with the statement that customers bought from online retailers who offered return of used products. Less important are free returns (3.75), easy returns (3.13) and returns after 14 days. According to the service providers, returnable packaging is the least important factor (2.75) (Figure 9).

**Figure 8.** Complementors' perception of returns – value-based approach



1 = strongly disagree to 5 = strongly agree  
 Source: own elaboration

**Figure 9.** Complementors' perception of returns – percentage terms



1 = strongly disagree to 5 = strongly agree  
 Source: own elaboration

### 5.5. Comparison of perceptions of returns by individual e-commerce entities

The research has shown some differences in the perception of e-commerce returns by the different groups of actors. The most important thing for the customers was the extended period of return of the purchased goods. It was perceived differently by the sellers, suppliers of goods and complementors. The further away the entity was from the final customer, the lower the rating was. The suppliers considered this to be the least relevant factor for the customers. There were also quite significant differences in the case of returnable packaging. This factor was rated highest by the suppliers of goods and lowest by the complementors. Returnable packaging was generally rated lowest. This may be due to the fact that there are not many solutions of this kind on the market yet, and none of the operators saw such a need for the e-commerce customers (Figure 10).

Free returns were rated very high (at least at 3.75). All entities (except for the suppliers of goods) rated them in a similar way. The same applied to the simple return procedure. Apart from the complementors, it was rated very highly by the remaining respondents.

Relatively smaller differences were observed in the case of returning used items. Interestingly, this service is not yet widely used in Poland. Web sites that provide such services are developing slowly. However, it is very likely that in the future such services will be commonly provided by sellers. If some of their customers now return goods that they have already used, and the vendors return all the costs in order to build their good image in the market, why not make it a paid service? The same concerns cars, bikes and scooters rented for minutes.

**Figure 10.** Comparison of e-commerce entities' perceptions of returns

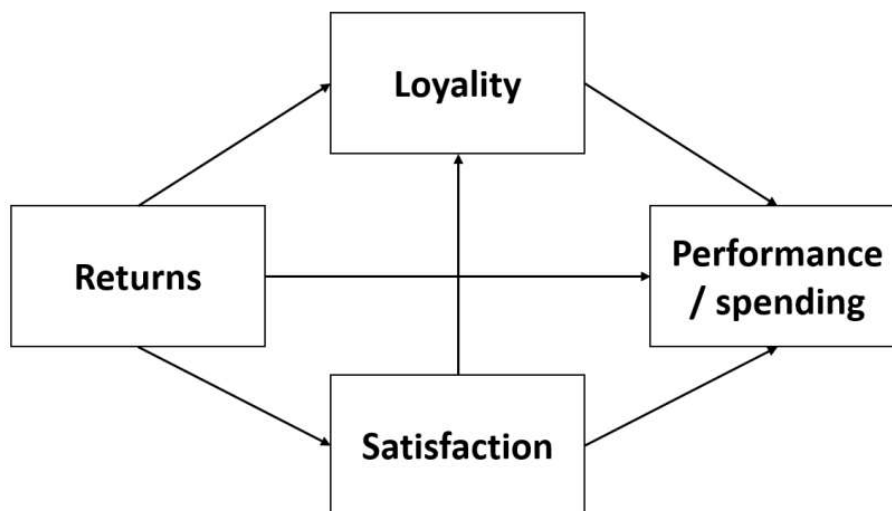


Source: own elaboration

## 6. RETURNS AND SATISFACTION, LOYALTY AND SPENDING OR PERFORMANCE

E-commerce research often emphasises that delivering the right value to the customer increases his/her satisfaction, which in turn translates into customer loyalty and, further, into repurchasing (Chiou & Pan, 2009; Chiu et al., 2009). However, the impact of this loyalty on the performance of companies and on customer spending, in particular in the context of returns, is rarely mentioned. Using one of the statistical measures, i.e. correlation, the relationships between the variables connected with returns and those related with customer satisfaction and loyalty, customer spending and performance of firms were examined. In other words, it was a question of checking whether greater attention to returns in e-commerce resulted in greater customer satisfaction and loyalty, and, in turn, in influence on customer spending and company performance. In addition, it was examined what direct impact returns have on spending and performance (Figure 12).

**Figure 12.** Model for testing relationship between returns and satisfaction, loyalty and spending or performance



Source: own elaboration

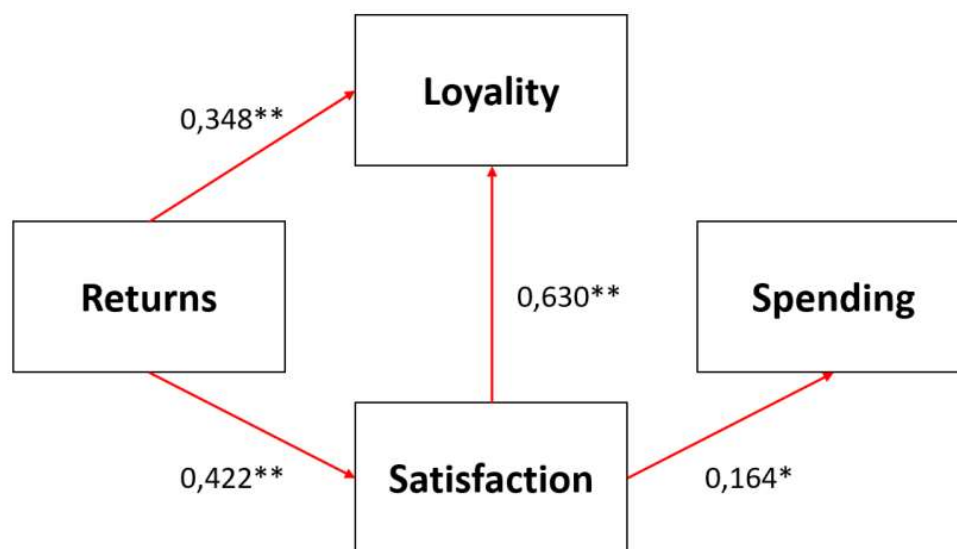
Satisfaction was measured by the customer's happiness with their purchases, their feeling that the seller understood their needs and that they would recommend purchasing from the same seller to their family or friends. Loyalty, in turn, referred to buying again from the same seller in the near future, even if the conditions changed, i.e. the products, their delivery and payments offered by other vendors would be more competitive (Cyr, 2008). In the case of performance, the respondents were asked to compare their parameters with those of their direct competitors in the last financial year, in terms of revenue, profit, ROI and market share. On the other hand, expenditure related to average customer spending on e-commerce within a month. The quality of the results was verified using validity and reliability measures (all Cronbach's alpha coefficients of the constructs were higher than 0.75).

The Pearson correlation coefficient was used to study the relationship between the variables. In addition to the strength of the relationship, it was very important to determine whether the correlation was statistically significant. In this way, it was possible to confirm that the correlations were not accidental and allowed to generalise the results of the conducted tests with a sufficiently high degree of probability. In Figures 13-16, the statistically significant correlations are represented by red arrows and the strength of the relationships is represented by the values.

### 6.1. Customer's perspective

In the group of the customers, there is a strong link between returns and shopping satisfaction. The latter, in turn, affects spending and, to quite a large extent, loyalty. Confirmation of these correlations means that the more attention a customer pays to returns, the more satisfaction they get from shopping and the more loyal they are, and thus the more they spend on shopping (Figure 13). This means that all e-commerce stakeholders should pay special attention to the issue of returns, because creating value from them for the customer will bring them benefits.

**Figure 13.** Customer perspective: confirmed correlations

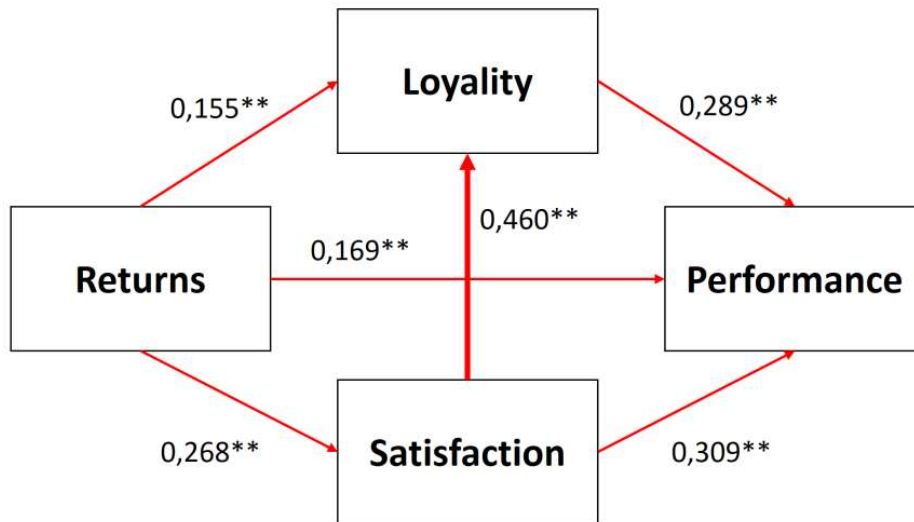


Source: own elaboration  
\* $p < .05$ , \*\* $p < .01$

### 6.2. Seller's perspective

In the case of the sellers, all correlations were confirmed. There is a medium relationship between returns and shopping satisfaction, as well as between satisfaction and loyalty. Interestingly, all the variables (returns, satisfaction and loyalty) have a positive impact on performance. This means that, according to the sellers, customers for whom returns are important are more satisfied and, as a result, more loyal. The sellers who believe that customers attach more importance to returns may expect better results than their competitors (Figure 14).

**Figure 14.** Sellers' perspective: confirmed correlations

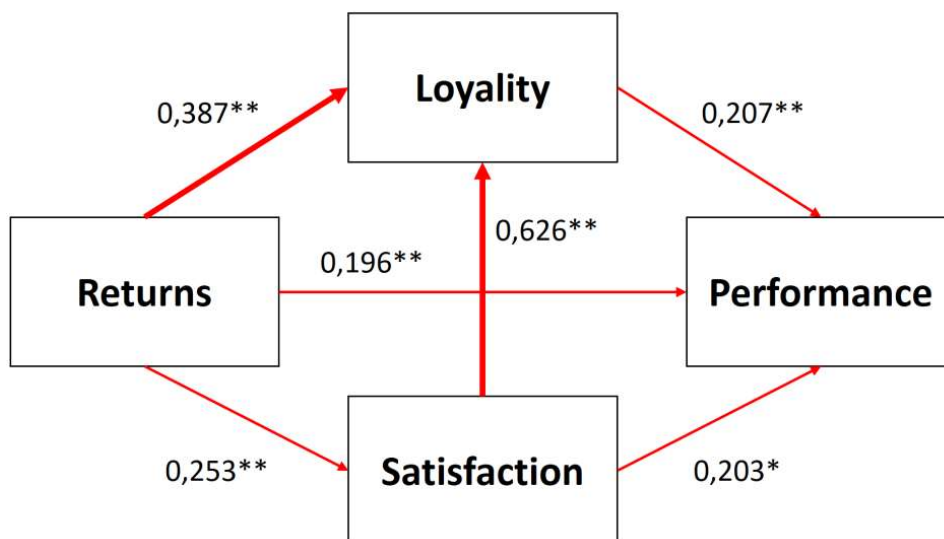


Source: own elaboration  
 \*p<.05, \*\*p < .01

### 6.3. Perspective of suppliers of goods

With regard to the suppliers' perspective, all relationships between the variables were confirmed. Unlike in the case of the customers and sellers, there was a strong link between returns and loyalty. Also, all variables (returns, satisfaction and loyalty) had a positive impact on performance. This meant that, according to the suppliers of goods, customers who paid more attention to returns were more loyal. The suppliers of goods who take returns seriously can expect better performance than their competitors (Figure 15).

**Figure 15.** Perspective of goods suppliers: confirmed correlations

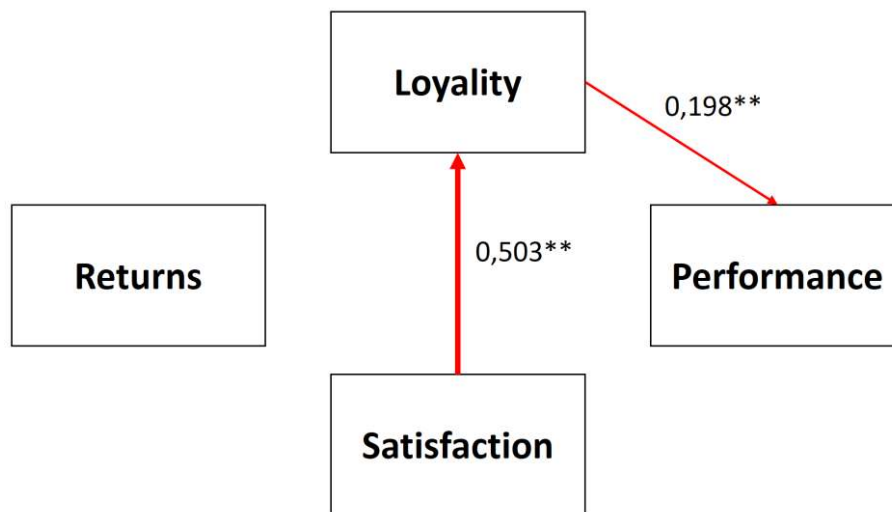


Source: own elaboration  
 \*p<.05, \*\*p < .01

#### 6.4. Complementors' perspective

In the case of the complementors, in turn, there was no confirmed relationship between returns and satisfaction and loyalty. This means that, according to the complementors, customers who pay more attention to returns are neither more or less satisfied with their purchases nor loyal. There was only, as in the case of the other entities, a correlation between satisfaction and loyalty, and the latter influenced performance (Figure 16).

**Figure 16.** Complementors' perspective: confirmed correlations



Source: own elaboration  
\*\* $p < .01$

#### 7. CONCLUSIONS

E-commerce returns are a very important component of value for the customer. The research has shown that the customers pay a lot of attention to extended return time and a simple return procedure. Free return is not the most important thing for them. The perspective of the sellers, suppliers of products and complementors is a little different from that of the customers. The further away the entity is from the end customer, the more differentiated the assessment associated with e-commerce returns is. This is probably due to the fact that the suppliers are not in a direct relationship with final customers and do not know what their expectations are.

A positive relationship between returns and satisfaction and loyalty has been confirmed for most of the e-commerce entities (except for the complementors). The more attention the customer pays to returns, the greater the customer's loyalty and satisfaction with their purchases is, and thus their expenses grow. For the sellers and suppliers of goods, this means better performance than the competition's. Returns therefore have an impact on satisfaction, which in turn affects loyalty (repeated purchases). Greater loyalty, in turn, influences higher customer spending and better company performance.

The online sellers, the product suppliers as well as the complementors should pay more attention to returns because their customers would then spend more money, which translates into their performance. It is therefore important to ensure, to the greatest extent possible, that products are returned within more than 14 days, that there is a simple return procedure and that goods are returned free of charge. Other factors (return of used products, returnable packaging) are also important, but not crucial. However, it is likely that with the emergence of new services, both the possibility to return used items and the provision of returnable packaging will become increasingly important.

It should be stressed that the studies presented focused on only one independent variable, which was linked to returns. In e-commerce there are many more variables (e.g. delivery to the customer, packaging, communication with the customer) that can affect satisfaction, loyalty and the customers' spending / the firms' performance. They may be subject to further research.

## 8. ACKNOWLEDGEMENTS

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